

**Lone Pine Fire Protection District
Evangeline Parish Police Jury**

June 30, 2013

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Evangeline Parish Police Jury**

June 30, 2013

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OESTRIEHER & COMPANY

(A PROFESSIONAL ACCOUNTING CORPORATION)

CERTIFIED PUBLIC ACCOUNTANTS

4641 WINDERMERE PLACE
ALEXANDRIA, LA 71303

P.O. BOX 13500 • ALEXANDRIA, LA 71315-3500

PHONE (318) 448-3556 FAX (318) 448-4236
acct@oandcocpas.com

EMILE P. OESTRIEHER, III, CPA
KURT G. OESTRIEHER, CPA
DALE P. DeSELLE, CPA

ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors
Lone Pine Fire Protection District
Lone Pine, Louisiana

We have compiled the accompanying financial statements of Lone Pine Fire Protection District, Evangeline Parish Police Jury as of and for the year ended June 30, 2013. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain any assurance that there are no material modifications that should be made to the financial statements.

Lone Pine Fire Protection District did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended June 30, 2013. The effects of this departure from generally accepted accounting principles have not been determined.



The CPA. Never Underestimate The Value.™

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Lone Pine Fire Protection District.


Oestricher & Company
Certified Public Accountants

August 7, 2013

**LONE PINE FIRE PROTECTION DISTRICT
GOVERNMENTAL FUND TYPE-GENERAL FUND**

**BALANCE SHEET
JUNE 30, 2013**

ASSETS

Cash and cash equivalents	\$ 17,988
Accounts receivable	<u>11,100</u>

TOTAL ASSETS	\$ <u>29,088</u>
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LIABILITIES	\$ -
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FUND BALANCE

Fund balance-unassigned	<u>29,088</u>
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TOTAL LIABILITIES AND FUND BALANCE	\$ <u>29,088</u>
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See Accountant's Compilation Report

**LONE PINE FIRE PROTECTION DISTRICT
GOVERNMENTAL FUND TYPE-GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2013**

REVENUES

Ad valorem taxes	\$ 33,320
Insurance rebate	3,804
Oil and gas royalties	29
Rent income	<u>200</u>

TOTAL REVENUES	37,353
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EXPENDITURES

Advertising	565
Election expenses	2,473
Equipment repair	273
Fuel	94
Insurance	2,854
Truck maintenance	5,349
Utilities	<u>391</u>

TOTAL EXPENDITURES	<u>11,999</u>
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EXCESS OF REVENUES OVER EXPENDITURES	25,354
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FUND BALANCE, BEGINNING OF YEAR	<u>3,734</u>
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FUND BALANCE, END OF YEAR	<u><u>\$ 29,088</u></u>
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See Accountant's Compilation Report